



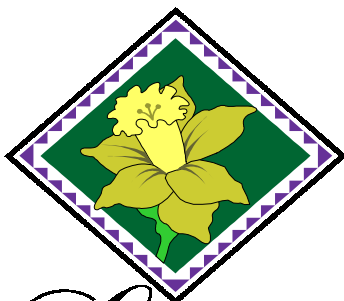
April 2001  
Volume 2, Issue 1

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Department of Revenue  
Property Tax Division  
P. O. Box 47471  
Olympia, WA 98504-7471

# Property Tax Review



## Spring

*By Sandra Guilfoil, Assistant Director*

The last week of each month is one of my favorite times. That's the week when all "next month's" magazines arrive in the mail! The arrival of my "Dressage" and "Practical Horseman" magazines is the stimulus to totally rearrange the evening. It is time to curl up on the couch and find out what problem they will help me fix, what insight they will provide, what inspiration they will bring to make my life better and more enriched (...speaking of that...where *is* my Martha Stewart *Living* magazine this month! Hope my subscription hasn't expired!!!!).

Here in Property Tax we obviously hope that our little newsletter has the same significance in your business lives (if not...don't burst our bubble!!). We try to provide you with information that will help your offices and programs run better, give you more understanding or information, and inspire you to think about something just a little differently. This quarter's edition is no exception.

You will get a first hand glimpse of what our beautiful offices looked like 'after the Quake'. I couldn't be more proud of the staff and their 'pioneer spirit' in dealing with this traumatic experience.

Training continues to be a priority here and this Spring is no exception. You'll find a summary of classes already taught...and an outline of things to come. Can you spot the new course?

As always, there are the basics (because no one seems to remember where they put their copy). You'll find a contact list with subjects, phone numbers, names, and e-mail addresses. We're pretty easy to find! Please...share this with your staff.

Last, but not least, you will see Joe Simmonds' retirement announcement. It is always hard to imagine someone could work someplace for 23 years...and then imagine things will *ever* be the same when they leave. Find out how Joe has accommodated our concern by creating a 'manual' that will remind us all how to act in his absence. AND...be sure to note the date and time of his 'retirement bash'!

So, enjoy this month's information. I'm off to the couch...my "Living" magazine just arrived! ♦



## This Quarter's Reminders

### April 30

Personal property report on standard form must be filed with county assessor. Penalties prescribed. (RCW 84.40.020, .040, .060, and .130) Also, last day for payment of taxes except that when taxes on one lot or tract are \$50 or more, or when personal property taxes total \$50 or more, one-half may be paid by April 30 and the remaining one-half by October 31. (RCW 84.56.020)

### May 1

Assessor must notify applicant for forest land designation prior to this date if request denied. (RCW 84.33.130) Also, open space farm and agriculture land application deemed approved unless assessor has notified owner otherwise. (RCW 84.34.035)

### May 31

County assessors to have completed listing and placing of valuation on all property no later than this date. However, assessors may add property to list later after written notice to person to be assessed. (RCW 84.40.040)

### June 1

Penalty of 3 percent will be assessed on the amount of current year's taxes delinquent on June 1. (RCW 84.56.020) Also, may establish newly incorporated taxing district if co-terminus boundaries with established district. (RCW 84.09.030)

### June 30 (on or before)

Department of Revenue sets stumpage values for July through December 2001. (RCW 84.33.091) ♦

*Continued on page 3*

## It Was An Event to Remember

*By David Saavedra, Program Coordinator*

Many of us will not forget February 28, 2001 anytime soon -- a 6.8 earthquake certainly has a way of getting everyone's attention! It was a day in which Department of Revenue employees showed their determination, professionalism, and deep sense of community. The quick thinking of management staff and the caring actions of many employees helped us to get through the experience.

Our office facilities survived the event well. There is a lot of broken plaster and cracked walls, but buildings staff occupies remained structurally sound. Our Olympia office building was closed until engineers could ensure the site was safe, but by Friday, some employees



were allowed to come back into their offices. Granted, not much routine work was done, mostly clean up. By Monday, our office was back in business.

We learned many lessons through our experience. Some people learned that they really could fit under their desk and that the survival stash they had placed there didn't contain the items they really wanted. A package of dry Top Ramen is certainly not the most practical item when there is no water or electricity. It would have probably been better to



stash away something a little more nutritional. Many of us learned how frustrating it can be when a million cell phones will not all work at the same time. Returning to the buildings and seeing file cabinets and bookcases emptied with their contents mixed among fallen plants and dirt scattered all over the floor, chairs tipped over, and cracks in the walls was a shock to several people. An event such as an earthquake produces a variety of physical and emotional responses. We learned about the value of talking out our experience with others. And the biggest lesson we learned was that there is a deep sense of commitment among all our employees to be the most professional they can be when times get tough.

This earthquake certainly got everyone's attention – even though it was not “the big one.” ♦

## Joe Simmonds to Retire

By Kathy Beith, Property Tax Specialist

Many of you know and have worked with Joe Simmonds, Personal Property Manager for the Department of Revenue. After 23-plus years working for the Property Tax Division, Joe has decided to retire and begin enjoying the



next phase of his life.

During his years with the Department, Joe has been involved in nearly all facets of property tax.

He has appraised utility property, managed appraisal and audit programs for the ratio study, and been the expert we have all turned to when we need advice. For the past several months, Joe has been sharing some of his expertise by writing a personal property manual. Joe has also been an incredible resource for county staff. When a question comes up, often the first thought is to call Joe. In fact, to allow Joe time to write a personal property manual, we had to give Joe an unlisted telephone number!

As Joe's retirement nears, we think about the things we'll miss most. We'll miss the stories of the "good old days" that are maybe best left out of this newsletter! We'll miss the knowledge and history that Joe takes with him. And we'll miss Joe's ready smile and the twinkle in his eye. But at the same time, we're happy for Joe and wish him all the best in his retirement years.

Joe's last working day will be April 30, 2001. To commemorate this momentous occasion, a celebration is planned for the evening of April 27. Please contact Peri Maxey at (360) 570-5868 or Kathy Beith at (360) 570-5864 for details. ♦

## New Faces at Property Tax

By Peri Maxey, Technical Programs Manager, and Steve Yergeau, Utility Valuation Manager

### Exempt Property Section

The Department is pleased to welcome **Joyce Marciel** to the Property Tax staff. Joyce will be working in the Exempt Property area as a Property Tax Auditor 4. She will be responsible for determining the exempt status of nonprofit organizations in Chelan, Kittitas, Island, San Juan, Snohomish, and Yakima Counties. Joyce has a background in accounting having previously been an accountant for the Rainier School in Buckley. Joyce's phone number is (360) 570-5869 and her e-mail address is [joycem@dor.wa.gov](mailto:joycem@dor.wa.gov).

### Utility Valuation Section

In January, **Rick Griffith** joined the Utility Valuation Team as a Property Tax Auditor/Appraiser 5. Rick brings to the Property Tax Division an extensive background in both the fields of auditing and accounting. He has attained a BA and MBA from the University of Puget Sound and is also a Certified Public Accountant (CPA). Most recently, he served as an Internal Auditor for the Department of Labor and Industries. Rick will be responsible for the valuation of the telecommunications industry and can be reached at (360) 570-5875 or via e-mail at [rickg@dor.wa.gov](mailto:rickg@dor.wa.gov).

### Personal Property Section

The Personal Property Section is pleased to announce its newest member, **R.C. Cavazos**. 'RC' comes to us from the King County Department of Assessments, where he was employed in various capacities since 1986. His prior experience as a commercial appraiser, residential appraiser, and field revenue officer for the Internal Revenue Service will assist him in his new position. As a Property Tax Auditor 4, RC will be responsible for handling personal property audits in the northwest part of the state and will be based out of our Everett office. He can be reached at (425) 356-2940 or by e-mail at [rc@dor.wa.gov](mailto:rc@dor.wa.gov). We are glad to have him aboard. Please join us in welcoming RC.

### Support Staff

**Patty Concepcion** is our newest support staff member replacing Mary Hyman who retired recently. Patty worked in the Department's Employee Services Division for the last year before joining the Property Tax Division in January. Her primary responsibility will be to support the Division's Exempt Property and Utility Valuation Sections. Welcome aboard Patty! ♦





## Utility Valuation – 2000 Assessment Year

By Steve Yergeau, Utility Valuation Manager

The utility section valued 348 intercounty utility and transportation companies during the 2000 assessment year. Unequalized utility values rose 10.5% or \$1.3 billion over the 1999 unequalized values. The values certified in each county are affected by the combination of the companies operating in each county, the final actual cash value of those operating companies, and the county's real and personal property ratios. Table A illustrates the actual and equalized (certified) statewide values of intercounty utility companies from the 1999 to the 2000 assessment years:

Table A (dollars in millions)			
	2000	1999	Change
Actual Value	\$13,690	\$12,390	\$1,300 10.5%
Equalized Value	\$12,860	\$11,900	\$960 8.1%
Number of Companies	348	333	15 4.5%

Coming soon to revenue's internet site is *Tax Statistics 2000*, a Revenue Research Report that contains detailed information on the 2000 utility assessments along with other general assessment data. Look for it at: <http://dor.wa.gov/menu/reports/taxstats.htm>. ♦



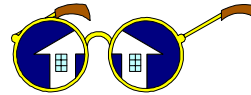
## Appeal Process Reminders

By Kathy Beith, Board of Equalization Specialist

Although property valuation appeals are the jurisdiction of the Board of Equalization, some appeal processes fall into the assessor's arena. Here are some reminders regarding these processes.

### Valuation Information

When petitions are filed with the BOE, property owners often request the valuation information the assessor used in originally valuing the property. The law gives the assessor 60 days to provide that information, but requires the valuation information to be made available at least 14 business days prior to the taxpayer's scheduled hearing. Adhering to this deadline is important in ensuring the appellant is given due process.



### Stipulated Values

Once a taxpayer has filed a petition with the BOE and the assessment roll has been certified, the assessor and the taxpayer may agree or stipulate to a

different value for the subject property. This stipulation is an agreement as to the true and fair value of the property. When signed by both the assessor and taxpayer, the stipulation constitutes a withdrawal of the appeal. In counties where real property is revalued on a multi-year basis, the stipulation must be based on the market value of the property when it was last valued as part of the regular revaluation cycle. The stipulated value is effective for the current assessment year and remains in effect until the end of the revaluation cycle.

### Value Changes

Usually Boards of Equalization sustain the assessor's value or reduce the value of the property. Occasionally, the BOE increases the value of the property. It is important to remember that when the BOE increases property value, the increase does not become effective immediately. The increased value is effective 30 days after the date of the Board order unless the new value is appealed. If an appeal is filed, the increased value is not effective until the appeal has been finalized. The new value is effective immediately when the BOE reduces the value of the property.



## County Progress

By Shawn Kyes, Property Tax Specialist

The Department would like to recognize the following county assessment offices:

**Chelan, Garfield, Kittitas, Lincoln, Pierce, Skamania, Wahkiakum, and Walla Walla**

These counties have been timely in closing assessment rolls and certifying values to their Boards of Equalization and the Department for each of the last three years. We applaud your efforts in providing timely assessments to your public, taxing districts, and your friendly DOR! ♦

## Newly Appointed/ Elected Officials

*By Shawn Kyes, Property Tax Specialist*

We are pleased to welcome the following new officials to the property tax arena:

**Dave Anderson** was recently appointed **Adams County Assessor**. Mr. Anderson recently served with the Adams County Planning Department for the past six years. He also served 16 years with Eastern Washington University as lead cartographer, instructor, and curator of the map library. In his short tenure so far, Dave has fully enjoyed working with the knowledgeable and "humorous" staff of the Adams County Assessor's Office. Dave plans to make implementation of a GIS system a high priority goal for the office. Dave lives in Othello with his wife Becky, has a 20 year old son, and is an assistant pastor of his local church.

**Darrell Haglund** is the newly appointed **Grays Harbor County Assessor**. Mr. Haglund has a background in construction and fee appraisal, as well as 12 years experience in the King County and Thurston County Assessor's Offices. Currently, Darrell is becoming familiar with processes employed and the status of programs within the office. Darrell plans to assess in-place technology, identify needs, and update with new technology. These plans include continuing with the computer-based sketching and digital photo programs. In the future, Darrell hopes to have available more web-based data and applications. Darrell lives near Hoquiam with his wife Del Ann.



**Ken Madsen** is the newly elected **Pierce County Assessor-Treasurer**. Mr. Madsen most recently served on the Pierce County Council, prior to serving as a Washington State Senator. Mr. Madsen sees his role as ensuring that all property owners are treated fairly and impartially according to state law. A former Green Beret, Ken lives on a small farm near Roy.

**H. J. "Van" Vandenburg** was appointed **Klickitat County Assessor** in October 2000. Van has lived in Klickitat County the last 6½ years while working as a property appraiser for the adjacent Skamania County. Prior to working for an assessment jurisdiction, Van was in business for himself after working for NCR for many years. Some of Van's goals for the Assessor's Office include: improving roll closure timeliness, ensuring that uniformity of assessments is a top priority, encouraging senior citizens to take advantage of exemption or deferral programs, and reviewing all parcels in the current use and open space programs to ensure compliance. ♦

recently been asked several times by county staff also. The question as to who is responsible for the property tax can get confusing due to the fact that there are several types of leases and several ways to own things. It even gets more confusing when sales of assets are structured as leases. The intention of this article is to be a "refresher" on how to know who to bill the property tax -- owner or lessee.

Let me begin by providing you a circumstance and then asking you a question.

There is an installment sale under which the leasing company would retain title to the equipment until all payments are made. There is no purchase option but rather abandonment to the lessee once all payments are finished. Is this a lease or sale?

Would your answer to the question be different if the "lessee" were a state or local governmental entity, or if the transaction contained a \$1 or other nominal purchase option?

The simple answer is that the "owner" is responsible to report and pay property tax, but these questions seem to make the question of who the owner is a little fuzzy. In the example given in which the property is either abandoned or there is a nominal final payment and in which the property remains in the possession of the lessee at the end of the lease, the lessee is responsible for listing and paying the taxes as substantial ownership has been transferred to the lessee. If the lease is to a government

entity and is essentially a sales contract (i.e., they keep it at the termination of the lease), the property is then most likely exempt.



## Lessor or Lessee, Who is Responsible For the Tax Anyway?

*By Neal Cook, Personal  
Property Specialist*

A leasing company representative recently asked, "When personal property is leased, which party is responsible for reporting and paying property tax?" This question has

According to RCW 84.40.020, all personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and **ownership** on the first day of January of the year in which it is assessed.

The key word in the RCW is "ownership." When substantial property rights are transferred by lease to the lessee, the lessee essentially becomes the owner for tax purposes. The lessor and the lessee should both list the property. The assessor will determine who should be assessed. Property Tax Bulletin (PTB) 97-2 provides more detailed guidance and clarification to the issues involved in determining who is the taxpayer in lease situations. ♦

## First Quarter training...from smooth to shaky...

By Pete Levine, Education Specialist

Training for the first quarter of 2001 got off to a smooth start with over 40 county staff members alone attending the **Intermediate Legal Description** seminar in Tumwater in early February, and another 27 more attending the Spokane offering in March.

The seminar, co-sponsored between the Property Tax Division and the Washington State Association of County Assessors, builds on the foundation presented in the **Basic Legal Description** seminar from last year. It highlights metes and bounds legal descriptions with a strong emphasis on curves, including terminology, along with the various methods and math

concepts used to calculate and draft tangent, non-tangent, and complex curves.

The responses from the seminar were extremely favorable, and most students went away with a wealth of knowledge to utilize in their everyday positions. Special *thank you* to the Cowlitz County Assessor's Office for allowing David Wallis to teach at both locations.

The **Introduction to Personal Property** seminar scheduled in Lacey for February drew such attention that a second offering was held in Moses Lake in March. Forty-five students attended the first seminar in Lacey, while another 39 attended the offering in Moses Lake. An array of Department staff members assisted in the two-day seminar, providing a study of the laws and rules that affect personal property taxation, as well as an overview of the proper listing and valuation methods for assessment of personal property. A portion of the seminar was also spent on special issues and auditing.

While some think that the students who signed-up for the Moses Lake seminar did so merely because of the location, there is a rumor to the contrary.

**Although the rumor is a little "shaky," it's believed that those students knew something the rest of us didn't!**

Although the rumor is a little "shaky," it's believed that those students knew something the rest of us didn't! We now know that on February 28, 2001, Lacey itself was indeed a little "shaky" when a 6.8 magnitude earthquake impacted day two of the seminar. I am happy to mention that despite being physically and emotionally shaken, no one suffered any injuries. A special *thanks* to all of you who were in attendance for your cooperation and patience, as we had to make contingency plans for the completion of the seminar. ♦

## Upcoming Training Courses

### May 1-2

Board of Equalization New Member & Clerk Training  
Tacoma – Free

### May 3

Board of Equalization Senior Member Training  
Tacoma – Free

### May 15

Board of Equalization Senior Member Training  
Spokane – Free

### May 16

Board of Equalization Senior Member Training  
Ellensburg – Free

### May 22

Board of Equalization Senior Member Training  
Everett – Free

### May 24

Board of Equalization Senior Member Training  
Longview – Free

### June 5-6

Mass Appraisal Report Writing  
Lacey -- \$100

### June 5-6

Current Use Assessment & Administration  
Ellensburg -- \$35

### June 7

Senior Citizen Exemption Seminar  
Moses Lake -- \$25

### June 13

Senior Citizen Exemption Seminar  
Olympia/Lacey -- \$25

### June 19-20

Mass Appraisal Report Writing  
Moses Lake -- \$100

For further information, contact Linda Cox, Education Coordinator, at (360) 570-5866 or by e-mail at [LindaC@dor.wa.gov](mailto:LindaC@dor.wa.gov). ♦



## A BTA Decision – Woodward Canyon Winery

By David Saavedra, Program Coordinator

An informal but significant Board of Tax Appeal decision was handed down on February 1, 2001. The case was Woodward Canyon Winery v. Larry Shelley, Walla Walla County Assessor. The primary issue in this case was whether oak barrels used to flavor and age wine are subject to the personal property tax.

Woodward Canyon is a renowned winery that produces quality wines using imported oak



barrels from Europe or made domestically from specific types of oak. These barrels are assembled in particular ways, including “toasting” over fire for the purpose of imparting desired flavors for aging wine. Once the desired point of flavoring is reached, the owner removes the wine from the barrels and sells the barrels to other wine makers for their use in flavoring and aging wine.

The owner believes that the oak barrels are exempt from personal property tax and, therefore, did not list them with the assessor. On the advice of the Department of Revenue, the assessor listed the barrels as omitted property. The owner appealed.

The question before the BTA was whether the oak barrels were personal property or consumable business inventories. There was no dispute

between the parties as to what the barrels were acquired for -- the imparting of flavor to wine. The Department’s argument was centered on the word ‘consumed’ and argued that because the barrels were not completely destroyed, used up, absorbed, or consumed totally in the process that they did not meet the statutory definition of business inventory.

The BTA pointed out that one of the dictionary meanings of the word ‘consume’ means, “using an economic good in the process of production,” and it is this meaning that the Legislature intended. They also referred to the fact that the statutory language defining business inventory is nearly identical to the excise and property tax statutes, RCW 82.04.050(1)(c) and RCW 84.36.473(1).

In making reference to two court cases, Lone Star Industries v. DOR and Weyerheuser v. DOR, the BTA stated

that these cases, “demonstrate that an item of personal property introduced into the production process need not be used up completely in either a physical or functional sense in order to meet the statutory definition of business inventory.”

The BTA reasoned and concluded that there was no reasonable doubt about what the Legislature meant when it exempted business inventories from the property tax. It meant to exempt items that are acquired for the **purpose** of incorporating them into a new item. The final decision of the BTA is that oak barrels used for the purpose of providing flavoring agents into wine, even though these same barrels can be used for storage after the flavoring process is completed, meet the requirements for exemption as business inventory pursuant to RCW 84.36.473.

The DOR intends to abide by this decision in developing their ratio audits and would also consider and include oak inner-staves and oak wood chips used for flavoring wine as business inventory also. If you have additional questions or comments about this issue, feel free to contact David Saavedra at (360) 570-5861 or via e-mail at [davids@dor.wa.gov](mailto:davids@dor.wa.gov). ♦

## Appeals Court Hands Down Two Property Tax Decisions on April 2

By David Saavedra, Program Coordinator

Division One of the Court of Appeals handed down two decisions on April 2, 2001, involving property tax disputes in King County. One decision addressed the valuation of low-income housing property and the other addressed application of the uniformity clause to the land component of an upscale commercial mall.

### **Cascade Court Ltd. P’ship v. Noble, Court of Appeals No. 42539-1-I: Restricted Rents Must Be Used Under Certain Circumstances**

*Cascade Court* involved ten low-income housing projects developed and operated by five nonprofit, tax-exempt organizations. Each project was subject to restrictive covenants recorded against the real property titles, which limited the amount of rent that could be charged to the tenants. Six of the projects qualified for and were subject to the requirements for receiving development loans from Washington State and local governmental housing programs. The remaining four projects qualified for and were subject to the requirements for

receiving federal low-income housing income tax credits.

To value the low-income housing projects, the assessor's original assessments utilized a cost and a comparable sales approach based on market derived rents or an income approach using market derived income from comparable market rents. The housing projects argued that the assessor should have employed an income approach based on restricted rents. They further argued that no value should be added to the assessments attributable to the federal income tax credits.

The assessor eventually agreed that the properties should be valued using the income approach based on restricted rents. However, he disagreed with respect to the federal income tax credits, determining that any value attributable to the credits should be included in the resulting valuations. Based on these principles, the assessor determined new assessed values for the properties.

This matter was originally heard by the county's Board of Equalization (BOE) and then by the Board of Tax Appeals (BTA). Both boards upheld the assessor's original assessments, rather than the revised assessments. The dispute before the BTA centered on the use of the income approach. The BTA held that because the housing projects voluntarily entered into the recorded rent restrictions, the assessor was not required to use the restricted rents in the income approach. The BTA also held that the federal income tax credits were taxable under the law.

Cascade Court appealed directly to the Court of Appeals, which reversed and remanded the matter to the BTA. The Court of Appeals held that the restricted rents should be taken into account, as the project owners do not have the right to charge market rents because the

restrictive covenants run with the title for up to 60 years. As such, any hypothetical owner would be unable to charge market rent.

The Court cited three Washington Supreme Court decisions in support of its decision, *Twin Lakes Golf Club v. King County*, 87 Wn.2d 1 (1976), *Sahalee Country Club, Inc. v. Bd. of Tax Appeals*, 108 Wn.2d 26 (1987), and *Folsom v. County of Spokane*, 106 Wn.2d 760 (1986). Each of these decisions involved properties subject to voluntary restrictive covenants. Nonetheless, the courts held the critical element to be the subject's market value and that even voluntary transactions burdening real property have economic consequences that must be considered in assessing real property.

The Court of Appeals further held that federal income tax credits should not be included in the assessments because such credits are intangible personal property and thus not subject to real property taxation.

***University Village Ltd. Partners v. King County, Court of Appeals No. 46696-8-I: The Uniformity Clause Applies to Total Assessed Value***

*University Village* involved a valuation dispute between the University Village shopping mall and King County. University Village claimed that the assessor violated the constitution's uniformity requirement by assessing its land at a higher value than the land of surrounding neighborhood parcels.

In the mid-1990's, the owners of University Village remodeled their property. In 1996, the King County Assessor revalued the property for the 1997 tax year. The assessor relied mainly on the income approach, capitalizing University Village's net operating income to determine an overall property value. The assessor

then apportioned the overall value between a land value and an improvement value, using a rate of \$25 per square foot for the land.

University Village appealed the assessment to the BOE and then to the BTA, arguing that the assessor's value was excessive. Both the BOE and BTA affirmed the assessment.

University Village appealed to Superior Court, claiming that the assessment violated the uniformity clause of article VII, section 1 of the Washington State Constitution because its land was valued at \$25 per square foot while the land of adjacent properties (Office Depot and QFC) was valued at \$20 per square foot. University Village did not dispute the total value determined by the assessor, just the land value component.

The trial court denied the county's motion for summary judgment and, after a bench trial, entered judgment in favor of University Village and against King County. The trial court held that the land valuation violated the requirements of the uniformity clause.

The county appealed to the Court of Appeals, which reversed. According to the appellate court, under article VII, section 1's plain language, which provides, "...all taxes shall be uniform upon the same class of property...", it is the taxes which must be uniform, not the numerical values of the component parts of the subject property. The Court thus rejected University Village's argument that because its land was assessed at a different rate per square foot than its neighbors, the assessment ratio for its land value was not uniform. Rather, to be successful, University Village would have had to show that its total assessment ratio was non-uniform in comparison to its neighbors' total assessment ratios. ♦





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